

**United States Department of State
Foreign Affairs Handbook**

**4 FAH-1
FINANCIAL
MANAGEMENT
HANDBOOK**



**Account Structure and Classification
Codes**

INTRODUCTION

THE FOREIGN AFFAIRS HANDBOOK

DESCRIPTION

The *Foreign Affairs Handbook (FAH)* is an extension of the *Foreign Affairs Manual (FAM)*. It supplements the *Foreign Affairs Manual* by providing implementing guidelines and procedures for policies and regulations contained in the respective *Foreign Affairs Manual (FAM)* to which it applies (this is indicated by its prefix number, such as “6” which means that a handbook with this number in front of it supplements Volume 6 of the *Foreign Affairs Manual - General Services*), for the Department of State's operations, and in certain instances, for other Federal departments and agencies. Each *Foreign Affairs Handbook* starts with a prefix number but ends with a suffix number which indicates the number of the handbook within a specific series (e.g., 6 FAH-1 *General Services Handbook*). Each handbook bears an individual title and covers a separate subject. Material within a handbook has the same regulatory force and application as material within a manual.

HANDBOOK SUBJECT

The content and scope of this handbook are:

4 FAH-1 -FINANCIAL MANAGEMENT HANDBOOK (FMH): Uniform account structure and classification codes for the Department of State.

FORMAT

a. The *FAH* is divided into loose-leaf volumes reflecting major functions. Each volume is divided into chapters, subchapters, and sections (or subsections, always commonly referred to as sections). Chapters are set off by a title page that includes the chapter number. Chapter numbers are H-000, H-100, H-200, etc. Each chapter can have nine subchapters, those for Chapter H-100 being H-110, H-120, H-130, etc., through H-190. Subchapter numbers and titles are centered, in all capitals, at the top of the subchapter's first page. Each section can have nine major subdivisions, for example H-111, H-112, H-113, etc., through H-119.

b. Subsections begin at the .1 level, the next subdivision at .1-1. After the first sectional level, a number larger than nine is permissible, for example: H-111.35, or H-111.1-13. Although two further subdivisions of sections are possible (respectively, parentheticated capital letters in alphabetical order; parentheticated small roman numerals in numerical order), divisions below the hyphenated digit level are strongly discouraged. All heading numbers and titles are done in bold. The numbering format is:

H-110 SUBCHAPTER

H-111 SECTION

H-111.1 Section

H-111.1-1 Section

c. When a section contains more than one paragraph, each paragraph is identified by a letter identification. The descending order of paragraphs and subparagraphs is: a.; (1); and (a). If a section contains only one paragraph followed by two or more subordinate paragraphs (identified as subparagraphs), the single (main) paragraph is not lettered but subparagraphs are identified by parenthetical numbers or letters, depending on their degree of subordination.

d. The effective date of any given material is the issuance date of the transmittal letter (*TL:CH-1; 9-30-93*), as shown in the transmittal letter entry following the section number, unless the material has an effective date different than the transmittal letter. This is indicated by an effective date line immediately below the subchapter or section, in italics. For example: (*Effective Date: 2-8-90*).

e. Sections of the *FAH* having applicability to other agencies are indicated immediately below the subchapter or section transmittal letter entry, in italics. For example: (*Uniform State/AID/USIA*).

MAINTENANCE

a. *FAH* volumes are a necessary part of the Department's supplies and as such are to be retained by the office or post. As the articulation and record of the Department's regulations, policies, and procedures, the *FAH* must be kept current. It is strongly recommended that offices and posts include *FAH* maintenance as part of the job descriptions of designated employees. Responsibilities for *FAH* maintenance include:

(1) Keeping only necessary handbooks on hand and making them readily available;

(2) Distributing new material promptly;

(3) Ensuring that each handbook holder (including officers) is accountable for maintaining the *FAH* in current status; and

(4) Ensuring that *FAH* materials are retained by the office or post when handbook holders/users depart for home leave, reassignment, transfer, or TDY for use by their substitutes or successors.

b. Changes are issued by transmittal letters (TL's), and replacements are made by subchapter. Exhibits are usually treated independently of text for replacement purposes.

c. Although lists of TL's are issued occasionally, direct questions concerning the update and/or revision status of *FAH* materials to A/IM/CST/MMS/DIR, Room B-264, NS. Direct questions concerning *FAH* content, format, style, etc., also to A/IM/CST/MMS/DIR. For substantive interpretations of content, contact the responsible office, which is listed at the end of the transmittal letter.

REQUESTS

a. Direct requests for volume copies, large portions, or distribution changes to A/IM/CST/MMS/DIR, Room B-264, NS. Direct public requests for *FAH* materials to A/IM/CST/MMS/PB, Room B-847A, NS. All requests must be written.

b. Clear all requests through the post administrative officer or bureau executive director, and provide an explanation or justification and any other pertinent information (e.g., the position(s) which will update the new *FAH* volume(s), etc.). Use the KFAM and AINF TAGS on all official communications.

c. In 1988, the transmittal letter format was revised and standardized for all volumes, and includes the cost, printed at the bottom of the first page. Requesters may obtain the cost of TL's issued under this system by contacting either A/IM/CST/MMS/DIR at (202) 647-3602, or A/IM/CST/MMS/PB at (202) 647-1105.